

REVENUE RESOURCES
OF
THE MUGHAL EMPIRE
IN INDIA,

FROM A.D. 1593 TO A.D. 1707.

12523

A SUPPLEMENT

TO

THE CHRONICLES OF THE PATHAN KINGS OF DEHLI.

BY

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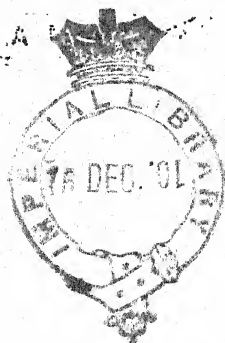
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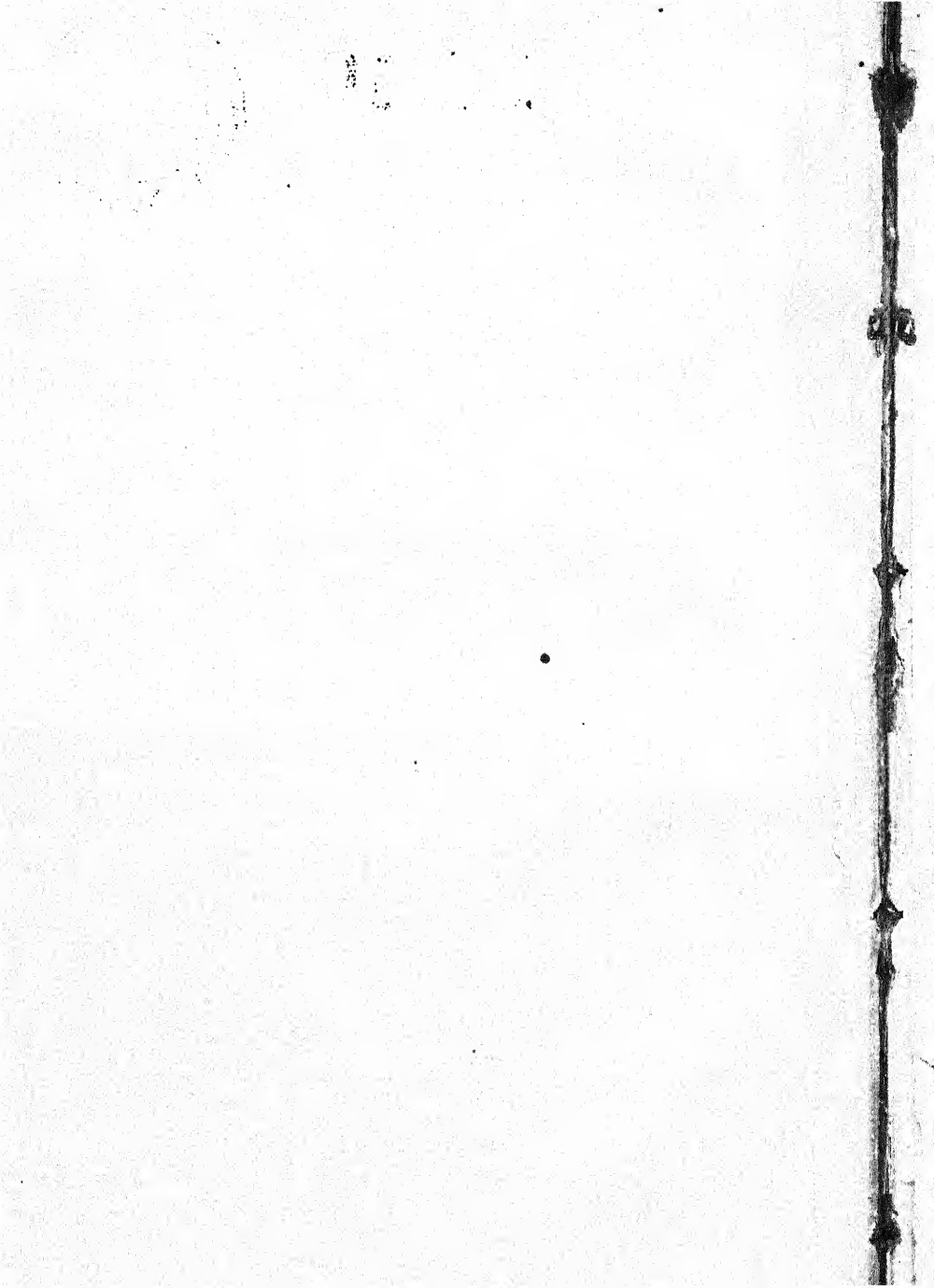
PREFACE.

THE subjoined compilation embraces much new matter, which was necessarily omitted from the brief Appendix on the Revenues of the Mughals, inserted in my late work on "The Pathán Kings of Dehli."

The growing interest of the subject, and the surprise expressed at the amounts realized at these periods, have induced me to scrutinize more fully the available data, and to present them in the amplified form of a Supplement to the "Chronicles" of the race, whose defeat secured the dominion of the Mughal.

LONDON,

November, 1871.





REVENUES OF THE MUGHAL EMPIRE.

FIRUZ SHAH'S REVENUES.

I HAVE had occasion to advert in the pages of "The Chronicles of the Pathán Kings of Dehli," to the revenues of India under Akbar, in elucidation of the State resources of his predecessors. As much difficulty has hitherto been felt in the definition of values, even where figures were unassailable, I revert to the subject as an appropriate sequel to Akbar's monetary system, in order to exhibit more fully, by absolute numismatic data, the intrinsic amount of the taxes imposed. And, further, in consideration of the interest at present attaching to the question of British Indian finance, I have taken advantage of this opportunity to extend my previous notice to an examination of the revenues of the later Mughal monarchs, so as to place before the public a progressive series of Imperial balance sheets extending up to 1707 A.D., when our own countrymen began to appear in force upon the Húghli, when Job Charnock, "the father of Calcutta," was buried in his own city (1692), and the foundation of "Fort William, in Bengal," (1700), foreshadowed the reduction of Agrah, Dehli, and Láhor to provincial capitals.

Before entering upon the details of Akbar's revenue, it may be as well to dispose of the earlier returns of Fírúz Sháh and Bábar, which in their modest totals only confuse the sequence of the Mughal lists, and in reality have little or no bearing upon the State resources of the later periods, which were derived from so much more extended an

empire. Fírúz Sháh's revenue in A.D. 1351-1388 is fixed at £6,850,000, and that of Bábar in A.D. 1526-1530 at £2,600,000.¹

The contrast of the relatively large income of Fírúz Sháh, with his avowedly narrowed boundaries, would naturally seem to conflict with the reduced total confessed to by Bábar, who boasted of so much greater a breadth of territory; but these difficulties are susceptible of various simple explanations. In Fírúz Sháh's forty years of undisturbed repose, the country was positively full to overflowing of the precious metals, which had been uniformly attracted towards the capital from various causes for nearly a century previously. The bullion resources of the metropolitan provinces may be tested by the multitude of the extant specimens of the gold and silver coinages of the previous reigns, and the confessed facility with which millions might be accumulated by officials of no very high degree. The whole land was otherwise teeming with material wealth, and was administered by Hindú *vazirs* and other home-taught men, who realized every fraction that the State could claim.

Far different were the circumstances which Bábar's limited tenure of his straggling conquests presented. Tímúr had already effectually ruined the land through which his plundering hordes had passed—what his followers could not carry away they destroyed; and while the distant provinces retained their metallic stores, the old capital and all around it was impoverished to desolation; so that when the prestige of Dehli re-asserted itself under Buhlól Lódi, he was forced to resort to the indigenous copper mines for a new currency

¹ See "Chronicles of the Pathán Kings," p. 272, note (the figures for Fírúz's revenues in Sir H. Elliot's *Historians*, vol. iii. p. 288, are partially corrected at p. 346 of the same volume, where the *written* sum is 6,85,00,000 *tankahs*). Bábar's returns are given at p. 388 of my work.

("Chronicles," p. 361); and though public affairs and national prosperity improved under his son Sikandar, the standard coin was only raised to something like $\frac{1}{10}$ silver to the copper basis, which, however, secured a more portable piece, and a more creditable value, in a currency which found ready acceptance with races who had already been educated in the theory of mixed metals. The substantial development of Hindústán under Ibrahím, the son of Sikandar, was absolutely unprecedented. Cheapness and plenty became fabulous even to the native mind, but this very prosperity of the people reduced, *pari passu*, the income of the king, which was derived directly from the produce of the land, his dues being payable in kind; so that when corn was cheap the money value of his revenues declined in nearly equal proportion.¹ And thus it came about that when Bábar examined the accumulated treasures of the house of Lódi, on the capture of Agrah, he found but little beyond the current copper coinage, leavened, as it was, with a small modicum of silver.

The statistical returns of Bábar's time were clearly based upon the old rent-rolls of that unacknowledged contributor to the efficiency of all later Indian revenue systems, Sikandar bin Buhlól. A single subdued confession in Bábar's table²

¹ It was with a view to remedy this state of things that Akbar introduced his *ten years' settlement*, the germ of that pernicious measure, Lord Cornwallis's notable Perpetual Settlement. Akbar's intentions were equitable, and, to his perceptions, the enforced pact as between king and subject left little to be objected to; but the uniformity it was desired to promote was dependent upon higher powers, and the Indian climate could not be made a party to the treaty. Hence, in bad seasons, the arrangement worked harshly against the poorer husbandmen, and threw them more and more into the hands of usurers, whose lawful Oriental rate of interest was enough to crush far more thrifty cultivators than the ordinary Indian *Kaiyat*. The *ten years' settlement* itself was based upon the average returns of the ten preceding harvests, from the fifteenth to the twenty-fourth year (inclusive) of Akbar's reign (Gladwin, i. p. 366).

² No. 5, "Méwát, not included in Sikandar's revenue roll" (Chronicles, p. 390).

suffices to prove this, and simultaneously with the retention of these State ledgers the interlopers clearly accepted the official method of reckoning in Sikandari Tankahs, which, numismatically speaking, must have been almost the only coins available at the period, the profuse issue of which may be tested by the multitude of the pieces still in existence, and the completeness of the series of dates spreading over twenty-six continuous years of Sikandar's reign, already cited at page 366 of the "Chronicles."

But perhaps the most simple way of reconciling the striking discrepancy between the two sums assigned severally as the Imperial dues under Fírúz and Bábar, would be to suppose that the comparatively large amount of the revenue of the former monarch comprehended within its terms income from all sources, while the reduced estimate of Bábar's chronicler may be held to refer to the State demand upon the land alone, which the conqueror was able directly to enforce from the recorded assessments of the previous reign. The incidental statements of Fírúz Sháh's special biographer, quoted at p. 272, give countenance to such an inference, especially in the item of the £300,000 of vexatious taxes abandoned by Fírúz in A.H. 777 (A.D. 1375-6),¹ and the general terms in which the total income is adverted to.

¹ It is seldom we find an Oriental potentate testifying, under his own hand, to the iniquities of no less than twenty-four taxes he had previously tacitly sanctioned, and whose abolition he not only frankly proclaims in his own autobiography, but whose perpetual extinction was supposed to be secured by the display of this same royal manifesto on the surface of the walls of the Mosque he had founded for the good of his own soul, in his new capital on the banks of the Jumna ("Chronicles," p. 289, note 2); and yet so readily did the authorities fall back upon those ancient imposts, that we find many of the same items entered in the new relinquishment of oppressive demands under Akbar (pp. 17-19, *infra*). The list of curious cesses given by Fírúz Sháh, so suggestive of a primitive stage of civilization, is here subjoined, together with the far more important declaration,

AKBAR'S REVENUES.

The earliest and probably the most competent and trustworthy author who furnishes any return of Akbar's revenue is Nizám-ud-dín Ahmad, a, so to say, practised accountant,

on the part of the reigning monarch, of the specific taxes he was content to recognize as the Royal demand, in full, against all classes of his subjects.

LIST OF IMPOSTS PROFESSEDLY ABOLISHED BY FIRÚZ SHÁH IN A.D. 1375.

1. مندوي بڙگ Market dues.
2. دلاست بازارها Brokerage. (No. 35 of Akbar's list, p. 19.)
3. جزاري Slaughter-houses. (12 *jitals* for every ox, etc. No. 22 of Akbar's list.)
4. اميري طرب Leaders of music and dancing. (Nautches?)
5. گلروشي Perfumery.
6. "حرينه" تنبول Betel.
7. چنگي غله Octroi (*lit.* handfuls of grain taken, in kind, as town dues), a tax still wisely conceded to the home instincts of our native townships in the Punjáb.
8. كتابي Books.
9. نيلكري Indigo. (Dyes, No. 37?)
10. ماهي فروشي Fish. (No. 36.)
11. ندافي Cotton-cleaning.
12. صابونكري Soap-manufacture.
13. ريسمان فروشي Silk.
14. روغن كري *Ghi* (clarified butter). (No. 18.)
15. نخود بريان Parched grain.
16. ته بازاري Ground rent of stalls in the market. (fold, stratum.)
17. چنپه [حبه] for *Chhap*, synonymous with *Chank*, a stamp set upon stacks, under *Batdi* tenures].
18. قمارخانه Gambling-houses. (No. 24.)
19. دادبنكي (वणिक्) Fees to heads of trades (Chaudharis).
20. کوتوالي Fees to Kotwáls. (No. 8.)

and a most experienced revenue administrator, who describes a condition of things of which he had the fullest means of official knowledge.¹ I repeat the substance, and enlarge the

21. احتسابی Inspectors of markets.
22. کرہی (Sansk. गृह, Hind. घर) House tax.
23. چرائی Pasture dues.
24. مصادرات Fines and amercements.

TAXES SPECIALLY AUTHORIZED BY FĪRŪZ ON HIS OWN INTERPRETATION OF
THE KURĀN.

1. خراج اراضي عشرور $\frac{1}{10}$ on cultivated land.
 2. زکوۃ Alms, or a "poor rate, the portion or amount of property that is given therefrom, as the due of God, to the poor." Usually assessed at $\frac{1}{40}$, or $2\frac{1}{2}$ per cent. (Lane.)
 3. جزیه ہنود Capitation tax on Hindūs (three grades, @ 40, 20, and 10 *tankahs*).
 4. ترکۃ ترکات Res relicta), the *Ldwdris mdī* of the present day. The *Wala Imdmāt* of the Western interpreters, i.e. "Inheritance of dominion," or heritage of the head of the State.
 5. خمس غنائم ومعادن $\frac{1}{5}$ of all spoils and produce of mines.
- From the Persian MS. فتوحات فیروز شاہی.

Shams-i-Sirāj 'Afif, Fīrūz's especial biographer, also adverts to this abolition of oppressive taxes; he notices as specially objectionable—1st. The system of demanding extra fees, entitled *Dāngāna* (or one *dāng* in the *tankah*), in addition to the authorized *Zakāt*, exacted on the entry of merchandize into towns. 2nd. The *Mushṭaghāl* or *Kird-i-zamīn*, "ground rent" (?) on the shops and houses of Dehli, which amounted to as much as 1,50,000 *tankahs* per annum. 3rd. The *جزاری* mentioned in Fīrūz Shāh's list (No. 3). 4th. *روزہ* *Rozi*, or one day's labour exacted by the officials from every beast of burden entering the town with merchandize. The author concludes by noticing that this edict of Fīrūz Shāh's was proclaimed in his presence, in A.H. 777, and that the consequent loss to the State was estimated at 30,00,000 *tankahs* (£300,000). See Professor Dowson's translation, Elliot's *Historians*, iii. pp. 363-6, 377; Briggs's *Ferishtah*, i. p. 463; *Ferishtah*, Bombay Persian text, i. p. 272.

¹ See "Chronicles," p. 388. This is not the place to enlarge upon the merits of the author of the *Tabakāt-i Akbari* (otherwise known as the *Tārīkh-i Nizāmī*). Suffice it to say, that Nizām-ud-dīn Ahmad, with his father's rank to recommend

context, of the passage quoted at p. 388 of the "Chronicles," giving his statement of the amount of the current income. Speaking of the country of Hindústán, he proceeds—"Its length from Hindú Kóh, on the borders of Badakhshán, to the country of Orissa, which is on the borders of Bengal, from west to east, is 1680 legal *kos*. Its breadth from Kashmír to the hills of Barújh, which is on the borders of Súrat and Gujarát, is 800 *kos* Iláhi. Another mode is to take the breadth from the hills of Kumáon to the borders of the Dakhan, which amounts to 1000 Iláhi *kos*. . . . At the present time, namely A.H. 1002,¹ Hindústán contains 3200 towns, (including 120 large cities) and 500,000 villages, and yields a revenue of 640,00,00,000 *tankah Murádi*." The writer adds, that as there is no room for the list of cities in this summary, he proposes to give them in full alphabetical order on some future occasion, a task he was never able to fulfil, as he died in the same year.

There can be very little contest about the value of Nizám-ud-dín's pieces designated as "*Tankah Murádi*." They were in effect the old Sikandari Tankah of twenty to the *Silver Tankah* or Rupee, of which numerous proofs have already been adduced.² So that the total revenue of the kingdom is here defined as £32,000,000.³ It is not expressly stated whether

him, secured, in early life, a position at the Court of Akbar; and in that monarch's twenty-ninth year attained the dignity of *Bakhshi* of Gujarát. The value of his work has been freely testified to by *Budaoni* (a contemporary author of nearly equal credit), in his declaration, that "Nizám-ud-dín Ahmad spent his life in the service of the Emperor Akbar, (and) his history in all that relates to the reign of that Sovereign can be implicitly relied upon." Elliot's Index, p. 204; Morley's Catalogue of the Royal Asiatic Society's MSS., p. 61; Stewart's Catalogue of Tippoo Sultán's Library, p. 11; Col. N. Lees, Journal Royal Asiatic Society, vol. iii., N.S., p. 458.

¹ A.H. 1002 commenced on the 17th of September, 1593.

² "Chronicles," pp. 336, 370, 384, 387, 437.

³ $640,00,00,000 \div 20 = 32,00,00,000 \div 10 = £32,000,000$.

this sum is the produce of land revenue pure and simple, or the grand total of taxes, cesses and imposts of every description realized for the Imperial exchequer; but the latter seems to be the most reasonable conclusion, more especially as throughout these returns there will be found a closely relative proportion between the land revenue and the total income of the State from all sources, which latter rules more or less equably at double the former.

The Institutes of the Emperor Akbar embody a very complete description of the Indian revenue system, embracing the theory of assessment, methods of collection, and the general practical working of the indigenous scheme as matured by Shír Sháh; together with the tentative reforms introduced by Akbar's own ministers, so effectively completed by that paragon of Hindú *vazirs*, Rája Todar Mall.¹

In cursorily noticing the leading peculiarities of the Indian land-tax, it may be as well to premise that the context of the *Áin-i Akbari* gives no countenance to the fiction of the State ownership of the soil,² the king's demand in no case extends beyond his share of the produce. It is true that an absolute monarch, who could take, with impunity, a subject's head, could with equal licence take that subject's land; but the

¹ Rája Todar Mall (Toral Mall) was not less brave as a soldier, and successful as a commander, than he was efficient as an administrator. His first prominent employment in the latter department was his assessment of Gujarát in the eighteenth year of Akbar's reign. In the twenty-second year he was made *vazir*, and in the twenty-seventh year he introduced his important financial reforms, associated with a complete change of the language in use in the revenue accounts, superseding the indigenous Hindí by the exotic Persian. Todar Mall died in A.H. 998.—Blochmann's *Áin-i Akbari*.

² By Muhammadan law, the Sovereign was only entitled to the regular one-fifth of the land taken in war (immovable possessions followed the same law as movable goods); he had, however, the option of taking that *fi'ih* as divided off land, or in one-fifth of the annual produce of the whole capture.—Sale's *Kurán*, i. p. 195.

soil was valueless without the *ascripti glebæ*; and so far from desiring to oust owners or occupiers, the *raiya*t was encouraged in every possible way to become a good cultivator. The king, in effect, was in partnership with the husbandmen of the nation: the more they succeeded in extracting from the earth, the more the Sovereign received as revenue; hence we find the ruling power using all kinds of devices to extend and improve the cultivation, commencing with advances to the needy, premiums upon the use of good seed, and other paternal measures, extending even to the despotic interdiction of the slaughter of "oxen, horses, buffaloes, or camels."¹

The old system seems to have recognized nothing but payment in kind; and Akbar was so well aware of the advantage of such an arrangement to the agriculturists, that he invariably leaves the option of money payments to them, except in the case of sugar-cane, and such expensive crops, as implied the possession of certain means on the part of the grower, and a power to pay the State dues in cash. There were no less than four methods of estimating and setting apart the regal share of the produce which the occupier might elect to claim—1. The division of the field when sown; 2, an estimate on the standing crops; 3, a rough division by heaps; or 4, a precise division of grain. The introduction of the new settlement, which attempted to fix future payments on an average of the crops of the previous ten years, was calculated to act injuriously against the cultivator, in so far as it made no allowance for bad seasons, so that in extreme cases the poorer agriculturists might positively have to bor-

¹ Ibn Khordādbah mentions that the great Hajāj bin Yusaf, acting under the like crude idea, introduced a similar prohibition against the slaughter of oxen, very much to the disgust of the beef-eating population of Irāk.—*Journal Asiatique*, 1865, p. 242.

row grain to meet the Government dues. With a notoriously improvident race, and money lenders who knew no usury laws, a single failure of the harvest might impoverish a village community for a generation; whereas, under the old system, the State shared the loss, and in famine-years could advance no claim whatever. If, in addition to these drawbacks, we take into consideration the fact that the Imperial demand ordinarily ranged at no less than one-third of the total crop,¹ it may be imagined how readily a confessedly fickle climate might disorganize the most elaborate calculations extending over far longer averages than any given *ten* years. The old system unquestionably insured a larger profit to the State in the long run,² and greater ease and comfort to the subject; while the new arrangement, sooner or later, must have involved reductions in the general average to secure uniformity and regularity of realization. No doubt, under the revised law, there were merciful considerations extended to defaulters; it was undesirable to kill the goose that laid the golden eggs; and the king's troops and the usurer alike understood that there were bold hearts and sharp swords in many an aboriginal village. The former were only employed in extreme cases, and the latter often had to risk something dearer than their own money.

Abúl Fazl's returns of Akbar's revenues are summarized from his imperfect data in the subjoined table, amounting, with later returns, but with all other deficiencies, to a total

¹ Akbar tells us that in former times the kings of India only took one-sixth of the produce. The rates of other Asiatic countries are specified. Turkey, one-fifth; Turán, one-sixth; Irán, one-tenth.—*Ain-i Akbari*, Gladwin, i. p. 349. (Shír Sháh claimed one-fourth.)

² A calculation has lately been made by a trustworthy writer in the *Calcutta Englishman* (August, 26, 1871), that if the province of Orissa had now to pay in grain, the Government would receive £1,000,000 instead of the £460,000 they compounded for in silver.

of five *arbs*,¹ sixty-seven *krors*, sixty-three *laks*, 83 thousand and 383 *dáms*, a sum not very far removed, with fair allowances for omissions in such imperfect documents,² from the speculative correction of six *arbs* (6,62,97,55,246), proposed at page 389 of the "Chronicles," an estimate I elsewhere adopt in preference to the tentative figures herein embodied, which were originally deduced simply for the purpose of testing my proposed emendation of Abúl Fazl's text, and which are now retained only for the purpose of instituting comparisons with the provincial statistics of subsequent reigns. There is no suspicion of Abúl Fazl's want of faith, even if any motive could be imagined for such a tendency; but it is clear that a comprehensive work like the *Áin-i Akbari*, a positive gazetteer of all India, must have been compiled from the statistics of various State departments, working with little systematic concert, and its tabulated returns would at all times be liable to correction, as imperfectly brought up to the changes of the day.

It must be understood, in forming any comparative estimate of Akbar's assessments, that each province had to furnish a State contingent of cavalry and infantry, specified in full detail with other imperial demands, apart from the mere money payments entered in the divisional accounts; so that

¹ The *arb* अर्बुद (ब) is 1000 millions, or 100 *krors*; the *kror* is 100 *laks*, and the *lak* 100 thousand. Wilson (Sanskrit Dictionary), Shakespeare (Hindustani Dictionary), and Haughton (Bengali Dictionary), alike concur in making the *arb* 100 millions; and the new St. Petersburg Sanskrit Dictionary follows the same lead. Molesworth, in his *Mahrattá Dictionary*, however, gives "1000 millions," which the whole series of figures employed by the Muhammadan writers proves to be the correct amount. See also Elliot's Glossary, ii. p. 196.

² The majority of these *taḥsīm jam'a* statements refer to the fifteenth year of the reign, and probably indicate a much lower revenue than the improved management of the succeeding twenty-five years secured for the State. The incorporation, however, of the returns of the new *ṣubāhs* plainly demonstrates the fact of later additions to the original text.

the country had to support a very large, though probably ineffective, army, over and above its ordinary revenue liabilities. The number of men mustered in this Zamíndári force is reckoned at the very high figure of 4,400,000,¹ in addition to the due proportion of horses and elephants each sub-division was bound to maintain. No reduction is, ostensibly, made in the State demand for the payment of these troops, who are styled بومی *Búmi*, "Landwehr," in contradistinction to the better organized Royal army. If we estimate the cost to the country for this force at the lowest possible figure of two rupees per man (including the purchase and feed of horses and elephants), it amounts of itself to a sum of more than ten millions of pounds, which as a purely speculative estimate might honestly be doubled.

		DÁMS.	RUPEES.
I. Allahábád	... ..	21,24,27,119	53,10,677
II. Agrah	... ..	² 54,62,50,304	1,36,56,257
III. Oude	... ..	20,17,58,172	50,43,954
IV. Ajmír	... ..	³ 28,61,37,968	71,53,449
V. Ahmadábád (Gujarát)	... ..	43,68,02,301	1,09,20,057
"	" Port dues	1,62,628	4,065
VI. Bihár	... ..	22,19,19,404	55,47,985
VII. Bengal	... ..	59,84,59,319	1,49,61,482
VIII. Dehli	... ..	60,16,15,555	1,50,40,388
IX. Kábul ⁴	{ Simple <i>dáms</i>	27,27,17,786	
	{ Converted money (omitting payments in kind) }	5,01,23,200	80,71,024
X. Láhor	... ..	55,94,58,423	1,39,86,460

¹ *Ain-i Akbari*, text, p. 175; Gladwin's translation, p. 237.

² Gladwin has 64 *krors*.

³ This total is obtained from the Sirkár details. Gladwin's text, p. 105, has only 2,23,41,507 *dáms*.

⁴ Otherwise designated as "*Súbah Kashmír*" (ii. p. 152), "*Kábul*, cited as the modern capital," (p. 199); in the final *taḥsīm jam'á*, p. 107, however, it is described as "*Súbah Kábul*." Under Sirkár Kandahár (p. 196), there is a full definition of the relative values of the coins, in which the comparative estimates

	DÁMS.	RUPEES.
XI. Multán	¹ 38,40,30,589	96,00,764
XII. Málwah	24,06,95,052	60,17,376
New <i>Šúbahs</i>		
XIII. Berár ² (from the <i>taḡsīm jam'a</i>)	69,50,44,682	1,73,76,117
XIV. Khandés ³	30,25,29,488	75,63,237
XV. Ahmadnagar (not entered).		
Tatah	6,62,51,393	16,56,284
		14,19,09,576 ⁴
Grand total	5,67,63,83,383 <i>dāms</i> , at the	
	rate of 40 <i>dāms</i> per rupee=	
	Rs. 14,19,09,584.	

are framed, viz., 18 *dīndrs* = 1 *tumán*, each local *tumán* being = 800 *dāms*. A note is attached to the effect that the *tumán* of Khorásán is 30 rupees, and that of Irák 40 rupees.

¹ The Multán return, in the preliminary statement, is 15,14,03,619, both in the Calcutta revised text and in Gladwin's old translation. The above figures exhibit the combined *taḡsīm jam'a* or detail apportionment of the revenue of the several districts included in the *Šúbah*, entered in the working or administrative lists.

² This return is taken from the detailed statements, pp. 61-68. The returns are clearly imperfect, and filled up with fanciful figures in the lower totals, a fact which contrasts in a marked manner with the precision observed in the minor figures of the revenues of the more definitely settled provinces. The total here obtained, however, does not differ very materially from the summary of local *tankaḡs* quoted below from another part of the work, though it seems to indicate a later manipulation and elaboration of accounts. "This *šubāḡ* (Berár) contains 13 *sirkárs* divided into 142 *pergunnahs*. The *tankaḡ* of this country is equal to eight of those of Dehli. Originally the amount of revenue was 3½ *krors* of *tankaḡs*, or 56 *krors* of *dāms*; . . . during the government of Sultán Murád the amount rose to 64,26,03,272 *dāms*."—*Āin-i Akbari*, Gladwin, ii. p. 74.

³ The introductory summary of the *Šúbah* of Khandés (p. 66) estimates the revenue at 12,64,762 Berári *tankaḡs*, at 24 *dāms* the *tankaḡ*, that is to say, at 3,03,54,288 *dāms*; but the distribution list at p. 60, second part, raises the sum total to 1,26,47,062 *tankaḡs*, or 30,25,29,488 *dāms*. There is clearly an error of figures in the first quotation, which the detailed totals of the 32 *pergunnahs* in themselves suffice to prove, as they mount up in simple addition to the still larger sum of 1,55,46,863 *tankaḡs*.

⁴ There is a slight reduction in this total of 8 rupees, consequent upon the loss of the small fractions of *dāms*, which have been left out of the calculation.

I obtain a curious confirmation of the approximate correctness of these revised figures in a return that has been preserved, fortuitously, amid the more ample specifications of the revenues of Aurangzéb, in a Persian MS. now in the East India Library (No. 1387), which is stated to have been copied in A.H. 1195 (A.D. 1780-1), from documents in the possession of the "Nawáb Vizír," for "Mr. Richard Johnson." The work professes to be the "*Dastúr al 'Amal* of Rája Todar Mall,"¹ but the transcriber's note at the conclusion points merely to the application of his revenue system under Sháh Jahán, Rája Rughonáth dás. The opening passage of this compilation contains two entries of the grand totals of the revenues of Hindústán, the one referring to the enhanced revenues for 21 Šúbahs, entered in full in the body of the work, and amounting to 13,80,23,56,030 *dáms*, the other under the heading of *صوبجات هندوستان بهشت نشان* with its "13 Šúbahs and 91 Sirkárs," confines itself to the modest sum of 6,63,29,76,338 *dáms* (Rs. 16,58,24,408 = £16,582,440), which probably truly represents an authorized increase in Akbar's income upon the earlier 6,62,97,55,246 *dáms*, already deduced from the amended text of the *Áin-i Akbari*.

In attempting to fix the fiscal returns of the land at any given epoch, it must, primarily, be recognized that India is, and ever has been, a relatively poor country, depending mainly upon the produce of its soil and the industries of its prolific people. The revenues of India then, as now, followed the

¹ *Dastúr al 'Amals* are difficult to describe, as it is rash to say what they may not contain amid the multifarious instructions to Revenue Officers. They combine occasionally a court guide, a civil list, an army list, a diary of the period, summaries of revenue returns, home and foreign; practical hints about measures, weights, and coins; with itineraries, and all manner of useful and instructive information.

type of her own great ant-hills, and were built up of innumerable minute accessions and aggregations. Going back to earlier periods, we find that the whole theory of the Hindú law of taxation proceeded upon the primitive village system—that the elected authority, or *Rāja*, should take his portion of all gains, of whatever description local knowledge could reduce into a tangible form. In such a state of society the produce of the land was obvious to the sight, and required but slight check or definition, more especially as it formed but a small proportion of the annual assets of a *quasi*-pastoral township. Hence we find the ruler claiming all manner of odd items, extending to his share of commercial profits, one day in the month of the arms and sinews of men, and descending even to a quota of the grass of the fields and the leaves of trees for the State granary.¹

¹ The Laws of Manu specify the king's taxes in the subjoined terms:—

129. As the leech, the suckling calf, and the bee, take their natural food by little and little, thus must a king draw from his dominions an annual revenue.

130. Of cattle, of gems, of gold and silver, *added each year to the capital stock*, a fiftieth part may be taken by the king; of grain, an eighth part, a sixth, or a twelfth, *according to the difference of the soil and the labour necessary to cultivate it*. [The italics indicate additions by the native commentators.]

131. He may also take a sixth part of the clear annual increase of trees, flesh-meat, honey, clarified butter, perfumes, medical substances, liquids, flowers, roots, and fruit.

132. Of gathered leaves, potherbs, grass, utensils made with leather or cane, earthen pots, and all things made of stone.

In addition to these demands, the king was entitled to graduated taxes on merchandize (127), to be reduced to “a mere trifle” on “petty traffic” (137). And in the case of those “who support themselves by labour,” payment of State dues was made in kind, in the form of “a day's work in each month” (138). A source of income seemingly much relied upon was the unclaimed property, more especially that to which there was no heir, which reverted in its entirety to the State (viii. 30); and, lastly, must be reckoned the royalty of half upon “old hoards,” treasure trove, and “the precious minerals of the earth” (39). The ferry fees, which are specified in full in other sections of the Law, must also have formed an important item of the royal income.—The Institutes of Manu, C. G. Haughton. London, 1825.

So things went on, seemingly with little essential change, till Akbar made his first move towards fixed returns and money payments; when it is instructive to note that, in accord with the "quarter of wheat," at $3\frac{1}{6}$ pence, and a day's labour at $1\frac{1}{6}$ pence, the revenue assessment of this magnificent empire was made in a coin nearly corresponding with our own halfpenny,¹ a fit and needful concession to the limited means of the cultivators at large, whose small payments or estimates in kind would have been lost or obscured in the ordinary fractions of a rupee; so that, in the length and breadth of the land, no less than 15,360,000,000 pieces of money, or their equivalent value, had to be haggled over before the Mughal's treasury was filled.

Akbar claims to have abolished many of these vexatious taxes, which it is admitted "used to equal the quit-rent of Hindústán."² A full enumeration of the cesses in question is given in the table below, and among other State demands thus abandoned figures the especially Muhammadan *Jiziah*, or Poll-tax (see "Chronicles," note 5, p. 272), levied upon unbelievers. This, in effect, constituted a rough species of Income-tax, being graduated according to the means of the different classes of the Hindú community. It may be said to have been invidious, in the one sense; but it was simple, easily collected, and had none of the odious inquisitorial adjuncts of the British Income-tax. The great objection,

¹ The £32,000,000 noticed by Nizám-ud-dín Ahmad at p. 7 multiplied by 480, or the number of halfpence in the £ sterling. The *dám* was in effect 2·4 farthings (see p. 430) if calculated at the ordinary rate of 2s. per rupee; but, at 2s. 6d. per rupee, the *dám* would be equivalent to three farthings.

² Gladwin, i. p. 359. The original passage runs—وبیشتر جوهات که برابر—

محصول هندوستان بود بایزد شکرانه خمشایش یافت

—Calcutta text, p. 301.

however, to the *Jiziah* was the irregularity with which it was enforced, according to the momentary temper or religious phase of thought of the ruler for the time being. It had been pushed to an extreme, in an excess of zeal, by Fírúz Sháh, who was otherwise so fully *en rapport* with the wants and ideas of his people; and after varying fortunes under succeeding princes, it was denounced by Akbar in his anti-Muhammadan infatuation; while Aurangzéb again revived it, in full, in the most persecuting spirit of Islám.

LIST OF TAXES REMITTED OR REDUCED BY AKBAR.¹

1. جزیه *Jiziah*, Poll-tax.
Class A, at 40 rupees; B, 20 rupees; C, 10 rupees.
[This is Fírúz Sháh's rate, "Chronicles," p. 435.
There is no positive return in the *A'in-i Akbari*.]
2. میربحری *Mirbahri*, Port-dues and Ferry-fees.
[Sea Customs reduced to $2\frac{1}{2}$ per cent., Tonnage dues on River navigation fixed at "1 rupee per *kos* per 1000 *mans*," (or, roughly, 2 shillings per $2\frac{1}{2}$ miles for every 24·5 tons.) Tax on Ferries graduated at from 10 *dáms* for an elephant to $\frac{1}{16}$ of a *dám* for the lowest beast of burthen.]
3. کر *Kar* [S. कर], Tax upon pilgrims and religious assemblages.
[An avowedly expansive demand, at the option of the ruling power.]
4. گاو شماری *Gáu shumári*, Tax on cattle.
5. سر درختی *Sar darakhthi*, Tax on trees.
6. پیشکش *Peshkash*, Thank-offerings on appointments.
7. فروع و اقسام پیشه *Farúk wa Aqsám-i-peshah*, Trade licences.
8. داروغخانه *Dároghghánah*, Fees to Dároghás.
9. تحصیلداری *Tahsildári*, Fees to Tehsildárs.
10. فوطه داری *Fotáh dári*, Fees to Treasurers.

¹ *A'in-i Akbari*, Calcutta Persian Text, p. 301; Gladwin's Translation, i. p. 359.

11. سلامي *Salāmi*, Fees to Landlords.
[Like many other local terms, liable to cover
very irregular exactions.]
12. وجه کرایه *Wajh kirāyah*, Fees on hiring or letting.
13. خریطه *Kharītah*, Fees for bags on cash payments.
14. صرافي *Sarrāfi*, Fees on verification of coins.
- حاصل بازار *Hāsil-i-bāzār*, MARKET DUES on the sale of—
15. نخاس *Nakhhās*, Cattle.
16. سن *San*, Hemp.
17. کنبل *Kambal*, Blankets.
18. روشن *Rōghan*, Ghī (clarified butter).
19. ادھوڑی *Adhūrī*, Hides.
20. کتالی *Kaiyālī*, Rough estimate measurements
[or appraisements, *in opposition to*]
21. وزانی *Wazāni*, Absolute weighments.
22. قصابی *Qaşşābi*, Slaughtering (animals).
23. دباغی *Dabbāghi*, Tanning.
24. قماربازی *Kimār bāzi*, Gambling (with dice).
25. قنلغہ ساوری [کتلا سازی] *Sawing planks, Timber-yards.*
26. راهداری *Rāh dāri*, Transit duties.
27. پگ *Pag*,¹ "A turband."
[Fees on investiture, installation, etc.]
28. دودی *Dūdī*, "Smoke," hearth tax.
29. رسم خانہ *Rasm khānah*, Sale of houses.
[Payable both by buyer and seller.]
30. نمکی *Nimākī*, Manufacture of salt.

¹ One of the *Chaubāchha* or four *bāchhs* (assessments) of the Dehli territory.

1. *Pāg*. 2. *Tūg*, "the cloth worn round a child's waist." 3. *Kūdi* or *Korī*, "a hearth." 4. *Punchhī*, "a tail," "cattle."—Wilson's Glossary. Elliot's Glossary, i. p. 46, notices other minor cesses under *Palkaṭī*, i.e. *Pala* or *Jharberī*, "cuttings;" *Daranti*, "a sickle;" *Khurpa*, "a grass trowel," or primitive hand-spud.

31. بلکٹی *Balkaṭi*, Tax exacted on the commencement of the harvest. [*Bāl káṭi*, "cutting ears of corn."]
32. پتی نمد *Pati namad*, Coarse felts (*Numdás*).
33. چونه کری *Chunah kari*, Manufacture of lime.
34. خماري *Khammári*, Sale of intoxicating liquors.
35. دلالی *Daláli*, Brokerage.
36. ماهی گیری *Máhi Gíri*, Fishing.
37. حاصل درخت آل *Hasil drakht-i-ál*, Dye (*Morinda citrifolia*).
38. سائر جهات, and various other charges and demands known under the general denomination of *Sáyr Jihát*.

The final return of Akbar's series is derived from the publication of De Laët,¹ under information supplied to him by P. Vanden Broecke, President of the Dutch Factory at Surat, who was intimately conversant with the commerce and exchanges of the day, and must have had access to good copies of the *Áin-i Akbari*, or other official papers, to have enabled him to supply the deficiencies in our extant versions. Singular to say, the data here contributed completely establish the correctness of my proposed rectification of our modern MSS., and subsidiarily of Gladwin's Translation, in

¹ De Imperio Magni Mogolis, sive India Vera, Joannes de Laët. Lugduni Batavorum, ex officina Elzeviriana, 1631. The section of the work from which the extract, now reprinted, is taken, constitutes the tenth or supplementary chapter on Indian history, derived from contemporary national and other testimony, and translated into Latin from the Dutch. The dates of events are carried down to A.D. 1628.

My attention was first attracted to this curious and very rare work by an excellent article in the *Calcutta Review* (October, 1870, January, 1871), on the "Topography of the Mogul Empire," by Mr. E. Lethbridge, which traces, with equal patience and ability, the geographical details furnished by the opening chapter, entitled "*Indiæ sive Imperii Magni Mogolis Topographica Descriptio*."

the substitution of *six* in place of the "three" in the *arbs*, or "thousand millions," an emendation of the Persian text, I must confess to have been diffident about for the moment,¹ considering the violence it did to all received notions. The extract is otherwise of obvious importance in supporting my determination of the value of the Sikandari Tankah, and, on the other hand, by its full definition of the exchange rate of the *dām* of account, in proving that I was in error in supposing that these pieces were ever reckoned in the revenue returns as the double *dāms* of Ferishtah, etc.²

"Coronatione Regis Zianhaengier ubique pervulgata, Legati è Persia, Tartaria, Golconda, Visiapor, Decan, atque à vicinis Radziis, cum opulentissimis donis advenerunt, ut ipsi felicia omnia comprecarentur. Parebant tum ipsi hæ provinciæ *Kandahaer, Kabul, Cassamier, Ghassenie, & Benazaed, Guzarratta, Sinde, sive Tatta, Gandhees, Brampor, Barar, Bengala, Orixaz, Ode, Malouvr, Agra, Delly*, cum suis limitibus; è quibus annuus census colligitur, uti constat è rationali Regis Achabar; VI Areb & XVIII Caror, Dam, id est, si ad tangas exigas III Areb & XLIX Caror tangarum; sive secundum monetam regni, XX tangas in singulas rupias computando; aut I Caror tangarum in V lack rupiar. XVII Caror. & XLV

¹ "Chronicles," p. 388, note 3.

² pp. 369, 387. The demi-official *Dastūr al 'Amals* of the third year of Aurangzēb, to which further reference will be made in the body of the text, specify in detail the several rates of exchange prevailing at this later period, and discriminate the $\frac{1}{40}$ rupee *dām* by the term *tankhūdhi*, or "revenue" *dām*. As the passage in question is open to comment, I annex the original Persian.

یکروپیہ را شانزدہ آنہ مقرر است و آنہ را بیست دام مقرر و دیگر
دام تنخواہی یکت روپیہ را چہل دام میشود و دام خام یکت پل را
بیست و پنج دام مقرر است

Lack rupiarum : atque universus hic annuus census in Mag-nates, Ducesque & stipendia militum effunditur. De The-sauris à Rege Achabare relictis alibi diximus" (pp. 206-7).

JAHÁNGÍR'S REVENUES.

The next division of the subject embraces the reports of our own countrymen trading with India, or other English-men who chanced to reach the Court of the Great Mughal.

Prominent among these is Capt. William Hawkins,¹ who, on his arrival at Agrah, in April, 1609, found himself at once in high esteem with the Emperor Jahángír, in virtue of his knowledge of "Turkish." For a time there was no limit to the royal favour.² Hawkins was elevated to a place among the nobles of the land under the title of *Inglis Khán* (English Lord); had a stipend assigned to him; and his Majesty went so far, with a view to retain him near his person, as to offer to select for him a "white maiden from his palace," who should become a Christian by imperial command. Hawkins,

¹ I have elsewhere quoted him as "Richard Hawkins." My mistake in the Christian name was due to "Murray's Travels in Asia," (ii. p. 126), where he is so designated.

² "According to command, I resorted to the Court, where I had daily conference with the king. Both night and day his delight was very much to talke with me both of the affaires of England and other countries. . . . Many days and weeks being past, and I now in great favour with the king; . . . and now continuing these great favours with the king, being continually in his sight, for the one halfe of foure and twentie hours serving him day and night. . . . [When the reverse came], Abd al Hasan, the hostile *vazir*, 'gave order, that I be suffered no more to enter within the red rayles, which is a place of honour, where all my time I was placed very neere to the king, in which place there were but five men in the kingdom before me.'"—Purchas, i. cap. 7, sec. 2, pp. 209-13; Kerr's Voyages, viii. 252.

however, evaded this compliment, and compromised the difficulty by accepting an Armenian wife, "a Christian of honest descent." But the growing jealousy of the more bigoted Muslim officers of the Court, at the consideration shown to the Nazarenes, was brought to a climax by the baptism, at the King's instance, of the three sons of his brother, inconveniently near relations, who, to use the words of William Finch, were "conducted to the church by all the Christians in the city, to the number of about sixty horse, Captain Hawkins being at their head, with St. George's ensign carried before him, in honour of England."¹

Hawkins left India in 1611, and died on his passage home. His narrative was originally embodied in a report, written by himself, addressed to the "English Company," from which the following extract is taken :—²

"The King's yearly income of his Crowne Land is fiftie Crou of Rupias, every Crou is 100 Leckes, and every Leck is an hundred thousand Rupiaë.³

"The compasse of his countrey is two yeares travell with carravan, to say, from Candahar to Agra, from Soughtare

¹ "Narrative of William Finch, Merchant, who accompanied Capt. Hawkins."—Purchas, i. 414; Kerr, viii. 287.

² Kerr remarks upon Wm. Hawkins's narrative. "Captain Hawkins in the Dragon accompanied Captain Keeling, in the third voyage fitted out by the English Company; and Finch was in the same vessel with Hawkins, and accompanied him into the country of the Mogul. The present narrative is said, in its title in the Pilgrims, to have been written to the Company, and evidently appears to have been penned by Hawkins himself, without any semblance of having been subjected to the rude pruning knife of Purchas."—Kerr's Voyages, viii. p. 220.

³ The marginal note in Purchas adds, "the rupia is 2 shillings sterling; some say 2s. 3d., some 2s. 6d." Terry, in 1616, speaks of the rupees as "of divers values, the meanest being worth 2 shillings, and the best about 2s. 9d."—Purchas, ii. p. 146; Kerr, ix. p. 292.

"Argentæ autem per Rupias . quæ communiter valent duos solidos et Novem denarios Angl. interdum etiam tantum duos."—De Laët, p. 155.

[Satgáon] in Bengala to Agra, from Cabul to Agra, from Decan to Agra, from Surat to Agra, from Tatta in Sinde to Agra. Agra is in a manner the heart of all his kingdoms."—Purchas, i. 216.

This statement of the Revenues of India, in 1609–11, must be admitted to be fully definite in its terms, and encumbered with no hesitating doubts; as to its correctness, or the sufficiency of the deponent's knowledge, there can equally be no reasonable ground of objection.¹ Hawkins was an experienced trader, who, in the course of his dealings, had necessarily to master systems of exchange and money values, and who, later in the day, had exceptional sources of information regarding the taxation and general administration of the country, of which he has rendered a more or less comprehensive account. I should not quote him with confidence upon any question which concerned the geography of those portions of the continent he himself had not seen, but I am quite prepared to rely upon him in matters coming fairly within his own cognizance. The boon companion of the reigning monarch, a stipendiary noble of the land, with whose manners and customs he so readily identified himself,

¹ One correction is, however, clearly necessary in the old English term of the "crown land," which cannot be taken to mean *land* revenue alone, but must be held to comprehend the Imperial *estate* in its largest sense, including taxes, customs, and all other miscellaneous receipts, of which the author himself gives a casual outline. As an instance of how these incidental items were liable to affect the annual totals, Hawkins makes mention, as within his own knowledge, of the King taking possession of the estate of one of his subjects at his death, when, "besides jewels, silver, and other valuables, his treasure in gold only amounted to 60 *mans*, every *man* being 55 pounds weight." The royal title to succeed to the effects of deceased persons was a constant grievance to our own countrymen, and a bar to its exercise is inserted in most of our early treaties. *E.g.* Thomas Best's Convention, 1612, para. 8 (Kerr, ix. p. 191); Roe's Treaty, para. 11 (Kerr, ix. p. 272).

could have no difficulty in obtaining a correct sum total of the Exchequer balance sheet, when he was admitted to a knowledge so much more likely to have been accorded with reserve of the absolute contents of the royal treasury itself.¹

But, in truth, the officials of the day seem to have had no reticence in imparting the financial circumstances surrounding State dignities; even Sir T. Roe, who was far less at home, when Europeans had already lost something of their early prestige, was able to obtain a free report upon the special provincial income and expenditure of his friend the Governor of Patna,² though, as he was on more distant

¹ W. Hawkins's account of the treasures of Jahángír embraces the following details (Purchas, i. p. 217):—

	GOLD.	RUPEES.
a. In primis Seraffines Ecbéri—60 <i>laks</i> , @ 10 rupees each.....		= 6,00,00,000
b. Of another sorte of coyne of 1000 Rs. each—20,000 pieces.....		= 2,00,00,000
c. " " 500 " 10,000 " 		= 60,00,000
d. Of another sort of gold of 20 <i>tolahs</i> —30,000 pieces (6,00,000×10) =		60,00,000
e. " " 10 " 25,000 " (2,50,000×10) =		25,00,000
f. " " 5 " 50,000 " (2,50,000×10) =		25,00,000

SILVER.

a. Akbari rupees.....	13 <i>kror</i>	= 13,00,00,000
b. "Coyne of Selim Sháh, this king," of 100 <i>tolahs</i> , 50,000 pieces =		50,00,000
c. " " " 50 " 1,00,000 " =		50,00,000
d. " " " 30 " 40,000 " =		12,00,000
e. " " " 20 " 30,000 " =		6,00,000
f. " " " 10 " 20,000 " =		2,00,000
g. " " " 5 " 25,000 " =		1,25,000
h. Of a certain money that is called Savoy (Sauoy), which is a <i>tole</i> $\frac{1}{4}$, of these there are 2,00,000.....		= 2,50,000
i. Of Iagaries, whereof 5 make 6 <i>toles</i> , there is 1,00,000. "More should have been coyned of this stampe, but the contrary was commanded"		= 1,20,000

Rs. 23,84,95,000

or £ 23,849,500

² Sir Thomas Roe, speaking of Jamál-ud-dín Husain, Subahdár of Patna, says, "He showed me a book containing the annals of all memorable actions of his time,

terms with leading men of the Court, he, perhaps, wisely confined himself, in his notice of the Imperial resources, to the generalities of the subjoined extract: "In revenue he doubtless exceeds either Turk or Persian, or any Eastern Prince, the sums I dare not name." (Letter of Sir T. Roe, Ambassador of James I. at the Court of Agrah, to the Archbishop of Canterbury, dated Ajmír, 1615.)¹

Thomas Coryate, writing from Ajmír in the same year, and who in other places rather repeats Sir T. Roe,² adverts incidentally to the revenues of Jahángír in the following terms: "His dominions are very extensive, being about 4000 English miles in circumference, nearly answerable to the compass of the Turkish territories; or, if the Mogul kingdom be in any way inferior in size to that empire, it is more than equally endowed with a fertile soil beyond that of any other country, and in having its territory connected together in one goodly continent, within which no other prince possesses one single foot of land. The yearly revenue of the Mogul extends to forty millions of crowns, of six shillings each, while that of the Turk does not exceed fifteen millions, as I was credibly

which he daily committed to record, and offered me a copy if I would procure it to be translated. This also treated concerning the king's revenue, and the manner in which it was raised, besides confiscations, gifts, and deductions upon the great men. He showed me that the government of every province paid yearly a certain rent to the king. Thus for his government at Patna, he gave yearly to the king eleven laks of rupees; all other profits of the government being his own, he having entire power and authority to take what he thought fit. His government was estimated at 5000 horse, the pay of each being 200 rupees yearly, of which he only kept 1500 on foot, being allowed the surplus as dead pay. Besides which, he had a daily pension of 1000 rupees, and enjoyed some smaller governments."—Churchill, i. 633; Kerr's *Voyages*, ix. p. 282.

¹ Churchill's *Voyages*, i. p. 659.

² Purchas, i. p. 594; Kerr, ix. pp. 422, 428.

informed at Constantinople; nor that of the Sophy five millions."

I allow this last extract to stand for what it is worth; it is difficult to reconcile its terms with other items of nearly contemporaneous evidence.¹ The resulting total of £12,000,000 for the Imperial income is clearly far below the mark, even if applied to exclusively *land* revenue; and the system of reckoning by "crowns of six shillings each" is altogether exceptional, and appears in curious contrast to another passage in the same letter, where the writer speaks of the present which reached the Emperor, during his stay at Ajmir, to the "value of ten of their lacks, a lack being £10,000 sterling."

As this was Coryate's first letter after his arrival at Ajmir, when he was confessedly ignorant of Persian, it is scarcely worth while dwelling upon his apparent errors, from which we may charitably exonerate his subsequently declared patron, Sir T. Roe.²

¹ Purchas, in a side-note to this letter, adds, "Of his revenues and of all other things of this State, reade Captain Hawkins, his relations, who had better meanes and judgement to know them." Terry speaks of Coryate as "notus nimis omnibus," and praises him highly, but with discrimination. Coryate died near Surat in December, 1617. See Terry's work, separate edition, London, 1727, reprinted from the earlier edition of 1655, pp. 55-73.

² By far the most intelligent observer of all our countrymen in India at this period was Edward Terry, the Chaplain to Sir T. Roe. The Oxford M.A., however, laboured under disadvantages in regard to free intercourse with the Court officials, and possibly for this reason tells us nothing about the revenues. His full geographical summary was the earliest contribution to the knowledge of the day, and forms the basis of De Laët's amplified detail. Terry has left on record some notes on the coinage, which are curious. "All the coin or bullion that comes to this country is presently melted down and refined, and coined with the stamp of the Mogul, being his name and titles in Persian characters. This coin is purer silver than any other that I know, being of virgin silver without alloy,

SHÁH JAHÁN'S REVENUES.

Abd ul Hamíd, the author of the *Bádsháh Námah*,¹ prefaces his account of the revenues of Sháh Jahán by a definition of the extent and boundaries of the empire, which he calculates as "in length, from Láhri Bandar to Sílhet, close upon 2000 *kos Pádsháhi*, each *kos* consisting of 5000 cubits (ذراع), and each cubit of 42 fingers;² and in breadth, from the Fort of Bust to the Fort of Ausah (أوسه) Orissa), about 1500 *kos*," comprising within its limits 22 *Súbahs* and 4,350 subdivisional *Parganas*. . . . The whole yielding a revenue of 880 *krors*, or 8 *arbs* and 80 *krors* of *dáms* ($8,80,00,00,000 \text{ dáms} \div 40 = 22,00,00,000 \text{ rupees} \div 10 = \text{£}22,000,000$).

so that in the Spanish dollar, the purest money in Europe, there is some loss. Their money is called *rupees*. . . . This is their general money of account. . . . That which passes current for small change is brass money, which they call *pieces*, of which three, or thereabout, are worth an English penny. These are made so massy, that the brass in them, when put to other uses, is well worth the quantity of silver at which they are rated. Their silver money is made both square and round, but so thick that it never breaks or wears out."—E. Terry (in Kerr, ix. p. 392).

¹ The *Bádsháh Námah* comprises the history of the reign of Sháh Jahán from his accession in A.H. 1037 (A.D. 1627) to the close of the thirtieth year of his reign. The first and second volumes are by 'Abd ul Hamíd Láhori, who died in A.H. 1065, when the work was continued by Muhammad Wáris. An edition of the text, embracing the two opening volumes, has been published in the Calcutta Bibliotheca Indica.

² See "Chronicles," pp. 371-73. The *Sikandari gaz* was 32 fingers, the *Akbari* 46, and the *Iláhi* 41 fingers. The Sháh Jahán *Námah* has ذراع in lieu of گزر.

The revenue returns of the 22 *Subahs* and the *Viláyat* of Baglánah are given as follows:—

	DÁMS.	RUPEES.
1. Dehli	1,00,00,00,000	2,50,00,000
2. Agrah	90,00,00,000	2,25,00,000
3. Láhor	90,00,00,000	2,25,00,000
4. Ajmír	60,00,00,000	1,50,00,000
5. Daulatábád	55,00,00,000	1,37,50,000
6. Berár	55,00,00,000	1,37,50,000
7. Ahmadábád	53,00,00,000	1,32,50,000
8. Bengal	50,00,00,000	1,25,00,000
9. Allahábád	40,00,00,000	1,00,00,000
10. Bihár	40,00,00,000	1,00,00,000
11. Málwah	40,00,00,000	1,00,00,000
12. Khandés	40,00,00,000	1,00,00,000
13. Oude	30,00,00,000	75,00,000
14. Telingánah	30,00,00,000	75,00,000
15. Multán	28,00,00,000	70,00,000
16. Orissa	20,00,00,000	50,00,000
17. Kábul	16,00,00,000	40,00,000
18. Kashmír	15,00,00,000	37,50,000
19. Tātah	8,00,00,000	20,00,000
20. Balkh	8,00,00,000	20,00,000
21. Kandahár	6,00,00,000	15,00,000
22. Badakhshán	4,00,00,000	10,00,000
23. Baglánah	2,00,00,000	5,00,000
	<hr/>	<hr/>
	8,80,00,00,000	22,00,00,000

Having completed the specification of the revenues of the several divisions, the author observes, that at the accession of Sháh Jahán the State income only amounted to 700 *krors* of *dáms* (Rs. 17,50,00,000), but that during the twenty initial

years of the new reign prosperity had made material progress in the land, and the acquisitions in the Dakhan, accounted for in detail, had contributed to the enhanced total entered in the return. After some further remarks upon the change of the designation of the old Śūbah of Daulatábád to that of Ahmadnagar, the writer somewhat abruptly introduces a third return, which may be supposed to refer to the Hijrah years 1057-8 (A.D. 1647-8), as the latter date occurs in a subsequent page, though the author himself did not die till A.H. 1065 (A.D. 1654-5), and may have gone on adding to and improving his work continuously up to the end of his life.

The supplementary passage quoted below¹ is to the effect

از همگی ولایات سابق و لاحق صد و بیست کرور* دام خالصه
مقرری است که موافق دوازده ماه سه کرور* روپیه حاصل آنست
محصول باقی برین قیاس باید نمود — پیشتر این قدر خالصه نبود
درین عید ابد پیوند از وسعت مملکت قرار یافته

—Calcutta printed Persian text, vol. ii. p. 712.

As I had some doubts about the authenticity of this possibly interpolated passage, I consulted a MS. Pádsháh Námah in the British Museum (Addit. No. 26,222), which was found to correspond with the above version. And M. Sachau was so obliging as to examine for me the single MS. copy of the second volume of the work in the Bodleian Library (MS. Elliot, No. 368, engrossed in A.H. 1109, A.D. 1697), which varies only to the extent of unaccountably omitting the words placed between the *stars* in the above text.

The nearly contemporary Sháh Jahán Námah of Ashná Ináyat Khán slightly modifies the tenor of the sentence, without altering the relative amounts.

از جمله این صد و بیست کرور دام خالصه مقرری است که
موافق دوازده ماهی سه کرور روپیه حاصل دارد

—Addit. MS. British Museum, شاه جهان نامه No. 20,735, p. 304. "The King of Dehli's own copy, 1815."

Mr. Morley, in his Catalogue of the Royal Asiatic Society's MSS., remarks

that, calculating the income from the old and newly annexed provinces, the monthly revenue of the empire may be taken as "120,00,00,000 *dáms*, or 3,00,00,000 rupees," giving an annual return of 36,00,00,000 rupees or £36,000,000, at the lowest estimate of exchange.¹ It is, of course, possible that the intention in the citation of this lump sum may have been to cover revenue from all sources; but the context certainly does not necessitate such a conclusion,² though it

that "this work is little more than an abridgment of the Bádsháh Námah of 'Abd ul Hamid." The author, however, occupied a good position at Court, and was quite competent to correct or improve any shortcomings in the original, upon which he based his history. He died in A.H. 1077 (A.D. 1666).

Kháfi Khán, who quotes what he calls the Sháh Jahán Námah (the name is used indifferently, without much discrimination, for the Bádsháh Námah), does not reproduce this passage, but heads the detail list above given with the words

جمع دامی بیست و یک صوبه هندوستان لغایت سنه بیست
جلوس صاحب قران که باز کم و زیاده شده باشد بدین تفصیل

—Calcutta Text, p. 672.

Kháfi Khán's work is otherwise entitled the "Muntakhab-i-Lubb-i-Lubáb." It was composed in Aurangzéb's reign, but only published in A.H. 1145 (A.D. 1732).

¹ The word *خالصه*, *Khálṣah*, implies conventionally *State land*, or, rather, in general terms, the revenue of land coming directly into the State coffers, as distinguished from the same rents or dues when temporarily assigned or permanently alienated for other objects, in diminution of the normal governmental demand. *Khálṣah*, however, is a term whose application was generally misunderstood by early European travellers, and hence we find them saying "all the land is his," i.e. the King's; but, in truth, his title merely extended to the share of the State, noticed at pp. 8, 15. The King could, of course, alienate his *own* or "the *Khálṣah*" demand, plus the cost of collection, and the inevitable rights, titles, and perquisites incident to local government, but all these concessions could be resumed again by a stroke of the pen. These grants may have been called by many names, but "during pleasure" was the inexorable rule. In its home sense, the purport of the word *Khálṣah* was frequently modified, so that in the Punjáb it came at last to indicate the State itself.

² It must be borne in mind that wherever these estimates are made on the basis of the rate of 40 *dáms* to the rupee, this of itself implies the corresponding

will, perhaps, be as well to limit the interpretation of the passage to an assertion that the monarch had available for ordinary expenses an average of 3,00,00,000 rupees per month, after deducting all assignments, alienations, etc. A construction in this sense is the more imperative, seeing that the author is specially given to "averages," every one of his minor items of the revenue tables being avowedly reduced to a mean sum in even figures. We thus obtain three several returns—(1) for the year of Jahángir's death, A.H. 1037, or A.D. 1627-8, amounting to £17,500,000; (2) for A.D. 1648-9, £22,000,000; and (3) for A.D. 1647-8, or some later period, a general or mixed total of £36,000,000.

Having exhausted the semi-official Chronicles of the Court scribes, and the casual contributions of the English pioneers in the camps of the Great Mughal, we have now to test the evidence of Europeans of other nationalities who had opportunities, more or less complete, of obtaining information regarding the finances of India during the reigns of Sháh Jahán and Aurangzéb.

First in order among these, figures the name of J. A. de Mandelsloe, who refers only incidentally to the revenues of the Mughal Empire in A.D. 1638, in the following terms, as rendered into English:—"According to the roll of the kingdom, the provinces of Kandahár, Dehli, Bengal, Orixá, and some others, bring in a yearly revenue of 87,250,000 crowns." (Harris's Collection, i. 762.)

This passage is scarcely definite enough to command any very close examination; but if we might assume that

obligation of recognizing the full value of the best silver coin in circulation (see "Chronicles," p. 421), so that in calculating relative values in English money, even the 2s. 6d. rate of exchange would bring this total of 36,00,00,000 rupees up to £45,000,000.

Mandelsloe's estimate by "crowns"¹ was intended to represent that number of rupees, as the context seems to imply, and further correct the given sum by the addition of an 0, we should have to admit that the country had already arrived at an approach to the pitch of prosperity claimed for it with more distinctness by later authors in A.D. 1695-7.

An incidental notice of the Revenues of India under Sháh Jahán is to be found in Ramusio, where, in introduction to the detail of the provincial returns of Aurangzéb's income in A.D. 1707 (quoted at large at p. 49 *infra*), it is stated that "in his father's time the empire consisted of twenty-three provinces, the revenues of which amounted to £27,500,000 of our money; but in the latter end of his father's time the three provinces of Balkh, Kandahár, and Badakhshán were lost, which produced a revenue of £600,000." (Harris, i. 651.) It will be seen, when we come to analyze the full details of the return of Aurangzéb's revenue in A.D. 1707, as reported by this authority, that the total of £27,500,000 here given is obtained by estimating the rupee at 2s. 6d., which brings us back to the frequently recurring sum assigned to this period of 22,00,00,000 rupees, or, at the lower rate of 2s. per rupee, to £22,000,000.

¹ He estimates the value of Akbar's treasure in "crowns and pence," and defines the "crown" as equal to 60 *payses*, which seems to prove that his term "crowns" merely applied to current rupees, an inference which is further established by the total he gives of the treasure itself, as his *cash* return of 19,91,73,333 evidently refers to the same sum as that quoted by De Laët as 19,83,46,666 rupees.—Harris, i. p. 762.

AURANGZÉB'S REVENUES.

Next in progression of dates, we are able to produce more formal official documents regarding the state of the Imperial revenue at and about this period. These consist of the assessment tables inserted in the *Dastúr al 'Amals*, or revenue manuals, already referred to, which, in this instance, profess to refer to a *specific* year of the reign of Aurangzéb. As far as can be ascertained, the two MSS. in the British Museum (Addit. Nos. 6598 and 6599) are official and nearly duplicate copies of what purports to be the *Dastúr al 'Amal* of the third year of Aurangzéb, which is further formulated as A.H. 1065 (or A.D. 1654-5).¹ These documents are modern transcripts,² but the one was adopted and seemingly recopied for the use of our own fiscal *employés*, as they both bear the oblong seal of the *Díwáni* of Bengal and Bihár, coupled with the name

¹ The MS. opens as follows:—

دستور العمل محملي حسب الحكم حضور اقدس اعلي حضرت
اورنگزيب عالم گير بادشاه غازي در سنه ۳ جلوس و يکزار شصت
وينج هجري از هر صيغه انتخاب نموده * *

² MS. No. 6598 has an entry at the end of one of its sections of "Dehli, 28th *Shawâl*, San 28 of Sháh 'Alam," i.e. 1789. There is a second revenue return, copied by a different penman, in a later portion of this MS. (p. 130), giving a grand total of "6,63,29,46,338 *dáms* for the 23 *Śúbahs*," seemingly another version of the old settlement of the *Áin-i Akbari*, which has already been quoted from an independent MS. ("Chronicles," p. 444) in confirmation of my correction of Abul Fazl's figures. The minor items of this illustrative table are intermediate between Abd ul Hamíd's returns and those now given for the third year of Aurangzéb's reign; and the six *Śúbahs* of the *Dakhan* are separately placed at 6,00,22,22,140 *dáms*.

of "James Grant," and dated in the Bengálí Faṣl, 1193 (A.D. 1786).¹ Among other miscellaneous contents, these MSS. have preserved parallel copies of the revenue returns of Aurangzéb for "20 Šúbahs and 2 kingdoms," the amount realizable from which they concur in fixing at 9,62,24,45,846 *dáms* (or Rs. 24,05,61,146=£24,056,114). The aggregate totals for the several provinces, entered in detail in the body of the work, exceed this amount by no less than £2,687,856; and, to the uninitiated, would suggest a doubt as to the correctness of the two returns; whereas, this difference is, in effect, the best test of the relative totals themselves, and conclusive confirmation of the accuracy of the higher figures of the associate sums. The one amount, in short, represents the *gross* returns realized in the provinces, the other the *nett* payments to the Imperial treasury; the difference being the *ten* per cent. allowed to the '*A'mil* or *Kṛorī* for collection.²

¹ The full legend on the seal is as follows:—

بدارالمہام سپہ سالار انگریز کمپنی دیوان صوبہ جات بنگالہ و بیار
وغیرہ صدر سرشتہ دار و ملاحظہ فاتر از صارف جمس کرانت سنہ
۱۱۹۳ بنگلہ

James Grant was one of those admirable Executive officers of our early service in the East who so conscientiously investigated the details of the fiscal administration of our predecessors,—the value of whose work the Government of the day were utterly incapable of appreciating. Mr. Grant's exhaustive returns are to be found in the Fifth Report on Indian Affairs, presented to the House of Commons (1812).

² Akbar's *Kṛorī*, or collector of a *kṛor* of *dáms*, received eight per cent. on the amount of his realizations, together with other perquisites. In A.D. 1639, under Sháh Jahán, the *Kṛorī* or '*A'mil* was invested with the additional duties of *Faujdar*, with an allowance of ten per cent. on the collections. These per-centages were subsequently modified in their details; under S'adullah Khán, five per cent. only was allowed to the *Kṛorī*, and of this one per cent. was subsequently deducted. This arrangement was upheld in Aurangzéb's reign, and lasted till the dissolution of the empire.—Elliot's Glossary, i. p. 198.

AURANGZÉB'S REVENUE IN A.D. 1654-5.

	DÁMS.	RUPEES.
1. Dehli	1,55,88,39,127	3,89,70,978
2. Agrah	1,36,46,02,117	3,41,15,052
3. Láhor	1,08,97,59,776	2,72,43,994
4. Ajmír	64,87,61,685	1,62,19,042
5. Daulatábád ...	50,71,60,000	1,26,79,000
6. Berár	59,06,00,000	1,47,65,000
*7. Ahmadábád ...	86,92,88,069	2,17,32,201
8. Bengal	45,78,58,000	1,14,46,450
9. Allahábád ...	52,78,81,196	1,31,97,029
10. Bihár	54,53,00,935	1,36,32,523
11. Malwáh	55,73,17,320	1,39,32,933
12. Khándés	49,69,30,000	1,24,23,250
13. Oude	36,39,82,859	90,99,571
14. Telingana ...	19,46,08,000	48,65,200
15. Multán	33,84,21,178	84,60,529
16. Orissa	22,55,80,000	56,39,500
17. Kábul	9,70,78,000	24,26,950
18. Kashmír	11,43,90,000	28,59,750
19. Tāṭah	8,92,30,000	22,30,750
20. Kandahár ...	6,00,00,000	15,00,000

Dáms...10,69,75,88,262

÷40= 26,74,39,706 Rs. 26,74,39,702

Gross return, £26,743,970. Nett return, £24,056,114.

A witness, for whom the greatest reliance might have been claimed, had he expressed more confidence in his own returns, is the celebrated traveller Bernier, who, in his leading narrative, so far neglected the subject of the income of the State as to omit all reference to it in his first edition,

only inserting the subjoined table as an appendix to the re-issue of his work. For obvious reasons, he is apologetic regarding the table itself, and expresses his distrust of the grand total, which he clearly considered to be far too large in amount. I confess that I estimate the document at a higher standard than the author was disposed to concede to it; and so far from any excess in the grand total, I am disposed to impute a deficiency, especially in the complete omission of any return for the province of Bengal, and the manifest absence of a nought in the sum assigned for Kashmír.

Bernier tells us nothing of the source from whence he derived his data, nor the precise year to which they refer,¹ but they bear the stamp of a certain degree of authenticity, and, allowing for deficiencies, they fairly fit in with the prior and subsequent returns.

I have allowed them to stand in the form supplied by the French text, but the suggested emendations would raise the sum total by 31,50,000 rupees for the difference in the Kashmíri figures, and some 2,00,00,000 to 2,50,00,000 at the lowest estimate for the revenues of Bengal,² which last item Bernier himself, perhaps intentionally, omitted, as he adverts to the temporary antagonism and independence of the province under Sultán Shujah.

¹ His description of Dehli and Agrah was written at Dehli in July, 1663. Subsequent portions of the work were written at Kashmír in the same year. In 1667 Bernier was in Golconda (p. 131); and his letter from Shíráz, on his homeward journey, is dated 1667 (p. 173).

² Curious to say, Bernier, among his other errors, has omitted, in his final summary, the *twenty* in the 22 *krors* of rupees, and made the grand total "*deux*" *krors* only. In this he has been followed mechanically by the Editor of the English translation (London, 1672), who also sums up his total as "*above two kourours*" of rupees (iv. p. 178). And the mistake has remained undetected in Pinkerton's Collection, viii. p. 234.

"Memoire oublié à inserer dans mon premier Ouvrage pour perfectionner la Carte de l'Indoustan, et savoir les Revenus du Grand Mogol." ¹

	RUPEES.
1. Dehli... ..	1,95,25,000
2. Agrah	2,52,25,000
3. Láhor	2,46,95,000
4. Hasmir ²	2,19,70,000
5. Gujarát (Ahmadábád) ...	1,33,95,000
6. Kandahár ³	19,92,500
7. Málwah	91,62,500
8. Patna or Bihár	95,80,000
9. Allahábád... ..	94,70,000
10. Oude ⁴	68,30,000
11. Multán	1,18,40,500
12. "Jagannat"	72,70,000
13. Kashmír	3,50,000
14. Kábul	32,72,500
15. Tata	23,20,000
16. Aurangábád	1,72,27,500
17. "Varada" (Berár)	1,58,75,000
18. Khándés	1,85,50,000
19. Telingána ⁵	68,85,000
20. Baglana ⁶	5,00,000

Rs. 22,59,35,500 or £22,593,550

¹ Bernier's Voyages, Amsterdam, 1724, vol. ii., p. 354. See also English edition, iv. p. 175.

² Qui appartient à un Raja, donne au roi de tribut, etc.

³ Chiefly under Persia; Perganahs remaining to India pay as above.

⁴ Pinkerton's Voyages, viii. p. 61, and English translation, gives Oude as 64,30,000.

⁵ "Talengand, qui confine au Royaume de Golkonda du côté de Massipatan, a quarante-trois Pragnas."

⁶ "Bagnala qui confine aux terres des Portugais et aux montagnes de Sevagi,

“Suivant ce Memoire que je ne crois pas trop exact ni veritable, le Grand Mogol a de rente tous les ans de ses seules Terres plus de deux Kouroures de Roupies.”

The subjoined account of Dr. Gemelli Careri,¹ relating to the year 1695 A.D., is highly interesting in the close approach of the sum named as the *grand total* of the revenues of Aurangzéb (£80,000,000) to that given from the independent testimony of Manucci:—“Of the revenues and wealth of the Great Mogul, an infinite quantity of roupies is continually flowing into the Great Mogul's exchequer; for besides the usual taxes and excessive imposts, the subjects must pay for their land, which is all his. . . . I was told that the *Mogul* receives from only his hereditary countries 80 *carores* of *roupies* a year (every *carore* is ten millions); they could give me no certain account of what the conquered kingdoms yield. There is an author, not well acquainted with this affair, who reduces this monarch's revenue to 33 millions (Thevenot, Voy. des. Ind. c. 3, p. 12).² Another, on the other side, makes it infinite,

ce Raja qui a saccagé Sourate, a deux Serkars, huit Pragnas.” The nidus of the future power of the Mahrattas, “*Bhagelana*,” “between the 20th and 21st degree N. latitude.”—Hamilton, Rennell, etc.

¹ Gemelli Careri (Jean François), célèbre voyageur italien, né à Naples, vers 1651, mort vers 1725. “Giro del Mondo,” Naples, 1699–1700, 6 vol. in 12. In French, Voyage autour du monde, Paris, 1719, new edit. 1776.

² The subjoined is Thevenot's return for A.D. 1666:—

French Livres.

1. Delhi	37,000,000 to 38,000,000
2. Agrah... ..	37,000,000
3. Lahor... ..	37,000,000
4. Ajmír... ..	32,000,000 to 33,000,000
5. Daulâtâbad (Aurangâbâd)..	25,000,000
6. Berâr (Becar)	14,000,000
7. Ahmadâbâd	20,500,000
8. Bengal (including 16) ...	10,000,000 or 9,000,000

and that alone which he says is in the treasury seems fabulous (De Imp. Mog. sive India vera, p. 142).¹ But they that will judge of it by his expenses, must consider that the *Mogul* has dispersed throughout his empire 300,000 horse and 400,000 foot, who have all great pay." (A Voyage Round the World, by Dr. J. F. Gemelli Careri, Churchill's Collection, iv. p. 235.)

As the return of Aurangzéb's revenues contributed by Manucci exhibits the highest amount of taxation realized under the Mughals, it is satisfactory to be able to preface its details by documents, indicating approximate advances in the State income, derived from independent native sources.

The data for the subjoined tables are extracted from the

	French Livres.	
9. Allahâbâd	14,000,000	
10. Bihâr (Varad)	27,000,000	
11. Mâlwah	14,000,000	
12. Khandes	27,000,000	
13. Oude	10,000,000	
14. Telingana	10,000,000	
15. Multân	17,500,000	
16. Orissa (Bengal)... ..		
17. Kâbul... ..	4,000,000 to 5,000,000	
18. Kashmir	500,000 to 600,000	
19. Tatta (Sind)	3,400,000	
20. Balkh		
21. Kandahâr	14,000,000 to 15,000,000	
22. Badakshan		
23. Baglana*	750,000	
		French Livres.
Total for 20 Provinces ...	354,650,000 + 3,100,000 =	357,750,000

* Capital, "Mouler," p. 82.

¹ I can scarcely concur in this criticism. Taking De Laët's own figures, Akbar, with a yearly revenue from land alone of £17,450,000, left in his treasury cash to the amount of £19,834,666, or little more than half a year's income, if we include all sources of taxation. See also Hawkins's return, p. 24; Mandelsloë's return, p. 32 *antè*; and Harris's Collection, i. p. 762.

official statistics embodied in the manuals of the collectors of revenue, conventionally known as "Dastúr al 'Amals." From the number of these authoritative guides still extant, I am able to cite no less than *three*, which bear upon some later epoch of Aurangzéb's reign.¹ The returns contributed, imperfect as they are in their details, are definite and distinct in their totals, and clearly refer to one original official compilation. Unfortunately, the copies available are all modern transcripts, and show unmistakable signs of the ignorance and carelessness of the engrossers, and an entire want of method in checking or reconciling the subordinate items with the larger totals. With all these drawbacks, however, they are quite sufficient for the purpose, now in view, of testing the value of Manucci's sources of information. And here I would desire to explain why I prefer to rely upon external testimony rather than upon the formal papers of the servants of the State: these latter usually refer to a given assessment or settlement of the land revenue for a

¹ MS. A is the work alluded to at p. 14 *suprà*. Many passages in the text indicate that Aurangzéb was reigning at the period of its compilation.

MS. B is a copy of a MS., in the Library of the Asiatic Society of Bengal, made for Sir H. Elliot in 1854. It purports to be a history of the Kings of Dehli, but among other matter it contains a very imperfect return of Sháh Jahán's revenues, many of the items of which accord with the figures furnished by Abd ul Hamid *Láhori*: but the ignorance of the scribe has converted the *dáms* of the original into the same number of rupees, or forty times the true amount. The Aurangzéb return occurs later in the work, and is unaccompanied by any introduction, except the usual heading of "the Šúbahs of the occupied kingdom."

MS. C is a fragment, also copied for Sir H. Elliot; but the original from whence it is derived is not specified. It contains full returns for the 21 Šúbahs and 205 Sirkárs; the details of the revenue of the latter are given at large, after the plan adopted in the *Ám-i Akbari*.

The *raḳams*, or abbreviated word-figures, in which all Indian revenue accounts are kept, are badly formed, and at times difficult to discriminate. The author or transcriber has likewise taken little pains to verify the given sums.

term of years, without marking in any distinct way the incidental fluctuations of absolute collections, the loss of territory, or the spread of conquest. If written up at all, they were probably merely altered for the province or locality in which they were in use; whereas, a competent witness at head-quarters would be in a position to obtain exact information of the actual income for the current year, as it was reported, on immediate realization from the various divisions of the empire.

Of the three MSS. from which the annexed tables have been compiled, two only furnish grand totals of the revenue of the empire, and these sums do not accord with the simple addition of the items entered in detail. MS. C places the State income at 13,80,23,56,030 *dáms*, or 34,50,58,900 *rupees*; MS. A fixes the sum at 13,80,26,56,263 *dáms*, or 34,50,66,406 *rupees*. Amid these conflicting testimonies, and specially desiring to avoid undue enhancements, I had at first selected for comparison the MS. C, which possessed the advantage of the entry of the *sarkár*, or subordinate divisional totals, which are wanting in the other MSS. The insertion of these tests would presumably secure greater accuracy in the reckoning up of the larger items. But, on the other hand, the given returns do not balance, and the difference of the relative amounts not only does not allow for any reduction of the gross sum, as against the nett total, but exhibits a positive loss on the former of 31,87,761 *rupees*.

Under these circumstances I have adopted the compromise of recognizing the *nett* total of C as against the *gross* returns supplied by B, relatively 35,64,14,317 and 34,50,58,900 *rupees*, the difference, 1,13,55,417 *rupees*, may be accepted as a vague approach to the reduced four per cent. allowed for collection, noticed at p. 34.

AURANGZÉB'S REVENUE, FROM THREE INDEPENDENT COPIES OF OFFICIAL RETURNS.

	A. DÁMS.	B. DÁMS.	C. DÁMS.	Dáms in column C reduced into Rupees.
1. Dehli.....	1,22,29,50,177	1,21,29,50,137	1,22,29,50,137	3,05,73,753
2. Agra.....	1,14,17,00,157	1,14,17,60,157	96,11,67,015	2,40,29,175
3. Lāhor.....	89,81,32,107	89,81,32,107	89,30,39,419	2,23,25,985
4. Ajmír.....	65,26,45,702	65,23,45,702	60,29,80,270	1,50,74,506
5. Daulatābād (دولت آباد).....	1,18,30,65,000	1,40,28,44,771	1,18,37,35,000	2,95,93,375
6. Berār (برہار).....	92,65,45,000	1,09,17,25,271	92,65,45,000	2,31,63,625
7. Ahmadābād (Gujarāt).....	45,47,45,135	45,47,49,135	53,65,25,000	1,34,13,125
8. Bengal.....	52,46,36,240	52,46,36,240	52,46,36,140	1,31,15,903
9. Allahābād ¹	45,65,43,012	45,65,43,012	42,13,46,927	1,05,33,673
10. Bihār.....	40,71,81,000	40,71,81,000	29,43,44,536	73,58,613
11. Málwah.....	40,39,80,658	40,39,80,658	40,83,46,716	1,02,08,667
12. Khāndés.....	42,06,00,000	59,29,32,347	42,00,00,000	1,05,00,000

13. Oude.....	32,13,17,119	32,13,17,119	27,95,79,619	69,89,490
14. Telingána (Haiderábád)	1,09,28,65,000	1,09,35,28,000	1,00,28,35,000	2,50,70,875
15. Multán.....	20,43,49,896	21,43,00,000	19,98,02,318	49,95,057
16. Orissa	14,28,11,000	14,23,21,000	17,28,41,000	43,21,025
17. Kábul	10,43,49,896	16,10,39,357	20,21,81,942	50,54,548
18. Kashmír	22,49,11,397	22,99,00,392	27,79,11,397	69,47,784
19. Tātah	6,88,16,810	6,88,16,810	6,88,01,000	17,20,025
20. Bidar (بیدار)	62,05,50,000	53,07,42,342	82,05,50,000	2,05,13,750
21. Bijápúr.....	2,25,48,28,140	2,25,48,27,140	2,25,47,27,140	5,63,68,178
	<u>Dáms...13,72,27,23,486</u>	<u>14,25,65,72,697</u>	<u>13,67,48,45,576</u>	<u>Rs.34,18,71,132</u>
	Rs.....	34,30,68,087	35,64,14,317	34,18,71,139

¹ I have corrected the obvious clerical error in MS. A, which assigns the sum of 1,14,17,00,157 *dáms* to Allahábád, into the more reasonable total of 45,65,43,012 *dáms*, given in MS. B. The mistake appears to have arisen from the transcriber repeating the proper Agra return under the heading of Allahábád.

The following table has been compiled from the French text of Catrou's "Histoire générale de l'Empire du Mogol,"¹ an author who, however worthless in his own proper sphere, derives his information on fiscal matters from the higher authority of the Venetian traveller Manucci.² I have not thought it necessary to reproduce the original passage which contributes these figures *in extenso*; but I append in full Catrou's reiteration of the various taxes and sources of revenue which contributed in themselves a second sum equal to the full amount of the *land revenue* pure and simple, as a justification for the abrupt estimate inserted under the head of income from all sources in my concluding recapitulation. At the same time I am bound to expose both the strength and weakness of the evidence of Manucci himself. A man who for nearly fifty years was intimately connected with the reigning powers, albeit as a Frank doctor, had unusual opportunities of observing the peculiarities of the general system of government, so to say, from behind the scenes; and as regards his extracts from official documents,—which he truly says were most rigidly engrossed and preserved at the Court of the Mughal,—there need be no contest as to the completeness of the original papers from which he obtained his knowledge. There are symptoms of incorrect transmutations of the lower figures from the Persian *rakams*,³ especially in the

¹ Paris, 4to., 1702. Traduite en Italien, 1718. Second edition, 4 vols. duodecimo, 1725.

² "Manucci (Nicolas), Voyageur vénétien, mort vers 1710.

"Il passa aux Indes fut attaché comme premier médecin au fils du grand Mogol Aurangzéb, et quitta ce prince vers 1690.

"Retiré probablement en Portugal, il publia l'ouvrage suivant, devenu rarissime: *Istoria de Mogol en tres partes de Nicolas Manuchi, Veneziano; de Reinado de Orangzeb, Guerras de Golconda e Visapour com varios successos até a era de 1700. 3 vol.*"—*Biog. Universelle*. See also Orme's *Fragments*, iv. p. vi.

³ The *rakam* (رقم), or system of numeration in use in the Indian revenue

number of the vacant places in the fifth column, or second place of thousands; but, otherwise, there is very little open to objection in his version. The list from which he took his returns was clearly unconventional in form, and unusually strong and independent in Dakhan totals, which are divided into new heads in the one case, and grouped into novel combinations in others, such as might be expected from the record of the Southern State ledgers of Aurangzéb's son, Sultan Mu'azzam, with whose fortunes Manucci was more directly associated. The flaw, if any, in the general detail, might be charged against the extraordinary amount assigned not only to Bengal itself, but to the unprecedented intrusion of the division of Rájmahal; but it would be more than hazardous to assert, with our present knowledge, that these things were not so, or that these amounts were not realized at any given period, however exceptional the momentary realization may have proved.

tables, consists of a series of signs, abridged from the full Arabic word for the given number: a very terror to young students who desire to commit it to memory mechanically, but simple in the extreme when tested by its primitive elements. It proceeds upon the theory of having separate signs for the units, tens, hundreds, and thousands, the higher numbers being written in the upper lines, while the signs for the thousands, etc., are run consecutively at the foot of the sum, as in the subjoined form:—

<i>Arbs</i>	1.	Read to the left.
<i>Krors</i>	2.	
<i>Laks</i>	3.	

units, tens, hundreds, thousands, 4.


The main difficulty in checking the conventional Indian definition of these sums in the lower totals arises from the slovenly practice in use of discarding the true symbols for *thousands*, and expressing those numbers by ordinary *units* and *tens*, so that unless there chance to be a sign for a *hundred* in the general sum, the written number in the lower line may stand for, say, 20,000 or 20. In the better written MSS. the insertion of the signs  settles the question in favour of the thousands, but otherwise it is quite optional to which column of our figures the numbers should be referred. A full, almost needlessly full, table of these symbols is engraved in Stewart's *Persian Letters*, London, 1825.

TABLE OF THE REVENUES OF AURANGZÉB IN A.D. 1697.

1. Dehli	1,25,50,000	rupees.
2. Agrah	2,22,03,550	,,
3. Láhor	2,33,05,000	,,
4. Ajmír	2,19,00,002	,,
5. Gujarát	2,33,95,000	,,
6. Málwah	99,06,250	,,
7. Bihár... ..	1,21,50,000	,,
8. Multán	50,25,000	,,
9. Kábul	32,07,250	,,
10. Tata	60,02,000	,,
11. Bakar	24,00,000	,,
12. Urecha (Orissa)	57,07,500	,,
13. Kashmír	35,05,000	,,
14. Allahábád... ..	77,38,000	,,
15. Dakhan (<i>a</i> in General Table) ...	1,62,04,750	,,
16. Berár... ..	1,58,07,500	,,
17. Kándés	1,11,05,000	,,
18. Baglánah	68,85,000	,,
19. "Nandé" (Nandair) (<i>b</i>)	72,00,000	,,
20. Bengal	4,00,00,000	,,
21. Ujain (<i>c</i>)	2,00,00,000	,,
22. Rájmahal	1,00,50,000	,,
23. Bījápúr	5,00,00,000	,,
24. Golconda	5,00,00,000	,,
<hr/>		
38,62,46,802		,,

The French epitomist justifies Manucci's data, and continues the illustration of his subject from the Italian's own inspiration in the following terms:—"Ce que nous avons dit jusqu'icy, est un préjugé favorable pour rendre croiable ce que nous allons dire. Sans doute on ne sera plus surpris

des immenses revenus que le Mogol recueille de ses Etats. En voici la liste tirée des archives de l'Empire. L'état du produit de ce grand Domaine, que l'Empereur possède lui seul dans toute l'étendue de sa Souveraineté, étoit, en l'année 1697, tel que nous l'allons représenter.¹ Le tout supputé fait *trois cens quatre-vingt-sept millions de roupies & cent quatre-vingt-quatorze mille* (38,71,94,000 rupees, or £38,719,400).² Ainsi à prendre les roupies des Indes pour trente sols ou environ de nôtre monnoye de France, le Domaine de l'Empereur Mogol lui produit tous les ans, *cinq cens quatre-vingt millions, sept cens quatre-vingt onze mille livres*. Outre ces revenus fixes du Domaine, qu'on tire seulement des fruits de la terre, le casuel de l'Empire est une autre source de richesses pour l'Empereur. 1°. On exige tous les ans un tribut par tête de tous les Indiens idolâtres. Comme la mort, les voyages, & les fuites de ces anciens habitans de l'Indoustan, en rendent le nombre incertain, on le diminuë beaucoup à l'Empereur. Les gouverneurs profitent de leur déguisement. 2°. Toutes les marchandises, que les Négocians Idolâtres font transporter, payent aux Douânes cinq pour cent de leur valeur. Oramgzeb a exempté les Mahométans de ces sortes d'impôts. 3°. Le blanchissage de cette multitude infinie de toiles qu'on travaille aux Indes, est encore la matière d'un tribut. 4°. La mine de diamans paye à l'Empereur une grosse somme. Il exige pour lui les plus beaux & les plus parfaits; c'est-à-

¹ Selon la manière de compter dans l'Indoustan, un *carol* vaut cent *lags*, c'est-à-dire, dix millions; & qu'un *lag* vaut cent mille *roupies*: Enfin que les *roupies* valent à peu près *trente sols*, monnoye de France.

² My total in the table varies slightly from this amount. There may have been some omissions among the minor items in the French text, while the grand total possibly reproduces the figures of Manucci's original Italian text. Oude, for instance, is not entered at all in the detailed list in Catrou's version.

dire tous ceux qui sont au-dessus de *trois huit*. 5°. Les ports de mer, & particulièrement ceux de Sindi, de Barocha, de Suratte, & de Cambaye, sont taxez à de grosses sommes. Suratte seul rend ordinairement *trente laqs* pour les droits d'entrées, & *onze laqs* pour le profit des monnoyes qu'on y fait battre. 6°. Toute la côte de Coromandel, et les Ports situez sur les bords du Gange, produisent de gros revenus au Souverain. 7°. Ce qui les augmente infiniment c'est l'héritage qu'il perçoit universellement de tous ses Sujets Mahométans qui sont à sa solde; tous les meubles, tout l'argent, & tous les effets de celui qui meurt, appartiennent de droit à l'Empereur. Par là les femmes des Gouverneurs de Provinces & des Généraux d'armées, sont souvent réduites à une pension modique, & leurs enfans, s'ils sont sans mérite, sont réduits à la mendicité. 8°. Les tributs des Rajas sont assez considérables, pour tenir place parmi les principaux revenus du Mogol. Tout ce casuel de l'Empire, égale, à peu près, ou surpasse même les immenses richesses que l'Empereur perçoit des seuls fonds de terre de son Domaine. On est étonné sans doute d'une si prodigieuse opulence; mais il faut considérer que tant de richesses n'entre dans les trésors du Mogol, que pour en sortir tous les ans, du moins en partie, & pour couler une autre fois sur ses terres. La moitié de l'Empire subsiste par les libéralitez du Prince, ou du moins elle est à ses gages. Outre ce grand nombre d'Officers & de Soldats qui ne vivent que de la paye, tous les Paisans de la campagne, qui ne labourent que pour le Souverain, sont nourris à ses frais, & presque tous les Artisans des villes, qu'on fait travailler pour le Mogol, sont paiez du Trésor Impérial. On conjecture assez quelle est la dépendance des Sujets, & par conséquent quelle est leur déférence pour leur Maître."

My concluding extract is taken from Harris's *Voyages*, wherein explanations are given in regard to the authenticity of the statistical return, and its verification from independent documents.¹ The return itself is of considerable value in this inquiry, in so distinctly supporting, in properly modified terms, the parallel list of provincial revenues furnished by Manucci. It will be seen to reproduce, in identical figures, many of the totals given in the parallel lists derived from the *Dastúr al 'Amals*, quoted at pp. 42, 43. It wisely discriminates the altered condition of Aurangzéb's kingdom in his later years, and the contrast may be followed from the minor reductions under Berár and Ahmadnagar to the more important defalcations in Bidar and Bijápúr. As regards Manucci's returns, it lends no countenance to the introduction of an independent *Súbah* under Rájmahál, and properly brings back Bengal to sober revenue proportions, from the possibly momentary receipt of the large sum placed to its credit by the Italian physician; and, further, it marks by the omission of Baglána and Nandair, and the extinction of the dubious tribute of the Mahrattas. The introductory quotation is continued from the passage reproduced in illustration of the return at page 32.

"In the latter end of his father's time, the three provinces of Balkh, Kandahár, and Badakhshán were lost, which produced a revenue of £600,000; and yet, at his decease, he left his dominions in a better condition than he found them, as will appear from the following succinct table of provinces and their revenues, which may be depended upon, and which will be of great use in understanding the subsequent part of this

¹ The chapter from which this passage is copied is headed, "Taken chiefly from the accurate edition of Ramusio, compared with an original MS. in his Prussian Majesty's Library, and with most of the translations hitherto published."

work, as well as other books which treat of the Mogul Empire."

AURANGZÉB'S REVENUES IN 1707.

19 Old Šúbahs (Provinces).

	DÁMS.	RUPEES.
1. Dehli	122,19,50,137	= 3,05,48,753
2. Agrah	114,67,60,157	2,86,69,003
3. Ajmír	65,23,45,362	1,63,08,634
4. Allahábád	45,65,43,248	1,14,13,581
5. Punjáb	82,61,32,107	2,06,53,302
6. Oude	32,23,27,829	80,58,195
7. Multán	21,44,42,936	53,61,073
8. Kábul	16,10,39,354	40,25,983
9. Kashmír	22,99,11,397	57,47,734
10. Gujarát	60,78,49,135	1,51,96,228
11. Bihár	40,71,61,000	1,01,79,025
12. Sind	9,18,16,810	22,95,420
13. Daulatábád	103,49,45,100	2,58,73,627
14. Málwah	40,39,01,658	1,00,97,541
15. Berár	61,40,25,000	1,53,50,625
16. Khándés	44,86,30,000	1,12,15,750
17. Bidar	37,29,74,370	93,24,359
18. Bengal	52,46,36,240	1,31,15,906
19. Orissa	14,28,20,000	35,70,500

The two New Šúbahs.

20. Haidarábád	111,33,60,000	2,78,34,000
21. Bījápúr	107,83,05,000	2,69,57,625

1207,18,76,840 = 30,17,96,864

The equivalent sum total given in the text is £37,724,615, but the aggregate items do not make more than £30,179,692.¹ The difference, as is obvious, having arisen from the authors allowing 2s. 6d. for the exchange rate of the rupee (or 1000 rupees = £125); whereas, throughout these calculations, the *nominal* exchange has been reduced to the conventional *even* sum of 2s. per rupee, or 10 rupees to the £ sterling, which, though it accords more closely with modern exchanges, and is especially simple in its exhibition of comparative ratios, can scarcely be said to have represented the true equivalent, or purchasing power of the current coin of the period, so well as the practical illustration given by the contemporary observer.

Finally, to recapitulate the data collected in the previous pages, I have cast the leading results into tabular forms, the one exhibiting the contrasted provincial returns, the other giving at one view the variations of the grand totals of the revenue of the Mughals for 113 years.

The former furnishes a curious chart of the changing boundaries of the empire—a faithful index of the agricultural advance or retrogression of the several provinces, and suggestive evidence of the effect of the residence of the Court upon the material prosperity of the favoured locality.

The second table instructs us as to what the magnificent domain we now administer could then pay with but little effort, and under many adverse influences.

¹ $1207,18,76,840 \div 40 = 301,79,69,840 \div 10 = £30,179,926.$

CONTRASTED RETURNS OF THE PROVINCIAL REVENUES OF THE MUGHAL EMPIRE AT VARIOUS PERIODS
(IN RUPEES).

	A.D. 1594. Akbur.	A.D. 1648. Sháh Jahán.	A.D. 1654. Aurangzéb.	A.D. 1683-86 ? Bernier's return.	Date uncertain. Official returns.	A.D. 1697. Aurangzéb.	A.D. 1707. Aurangzéb.
1. Allahábád...	53,10,677	1,00,00,000	1,31,97,029	94,70,000	1,14,13,575	77,38,000	1,14,13,581
2. Agrah	1,36,56,257	2,25,00,000	3,41,15,052	2,52,25,000	2,85,44,003	2,22,03,550	2,86,69,003
3. Oude.....	50,43,954	75,00,000	90,99,571	68,30,000	80,32,927	. . .	80,58,195
4. Ajmír	71,53,449	1,50,00,000	1,62,19,042	2,19,70,000	1,63,08,642	2,19,00,002	1,63,08,634
5. Gujarát.....	1,09,24,122	1,32,50,000	2,17,32,201	1,38,95,000	1,13,68,728	2,33,05,000	1,51,96,228
6. Bihár.....	55,47,985	1,00,00,000	1,36,32,523	95,80,000	1,01,79,525	1,21,50,000	1,01,79,025
7. Bengal	1,49,61,482	1,25,00,000	1,14,46,450	. . .	1,31,15,906	4,00,00,000	1,31,15,906
8. Dehli.....	1,50,40,388	2,50,00,000	3,89,70,978	1,95,25,000	3,03,23,753	1,25,50,000	3,05,48,753
9. Kábul	80,71,024	40,00,000	24,26,950	32,72,500	40,25,983	32,07,250	40,25,983
10. Láhor	1,39,86,460	2,25,00,000	2,72,43,994	2,46,95,000	2,24,53,302	2,33,95,000	2,06,53,302
11. Mulkán	96,00,764	70,00,000	84,60,529	1,18,40,500	53,57,500	50,25,000	53,61,073
12. Málwah.....	60,17,376	1,00,00,000	1,39,32,933	91,62,500	1,00,99,516	99,06,250	1,00,97,541
13. Berár.....	1,73,76,117	1,37,50,000	1,47,65,000	1,53,75,000	2,72,93,131	1,58,07,500	1,53,50,625

14. Khándés ...	75,63,237	1,00,00,000	1,24,23,250	1,85,50,000	1,48,23,308	1,11,05,000	1,12,15,750
15. Ahmadnagar (Daulatabád)	(No return)	1,37,50,000	1,26,79,000	1,72,27,500	3,50,71,119	$\left\{ \begin{array}{l} a. 1,62,04,750 \\ c. 2,00,00,000 \end{array} \right\}$	2,58,73,622
16. Tatab ...	16,56,284	20,00,000	22,30,750	23,20,000	17,20,420	60,02,000	22,95,420
17. Bakar .....	. . .	. . .	. . .	. . .	. . .	24,00,000	
18. Kandahár ...	. . .	15,00,000	15,00,000	19,92,500			
19. Badakhshán.	. . .	10,00,000					
20. Baglánah ...	. . .	5,00,000	. . .	5,00,000	. . .	$\left\{ \begin{array}{l} 68,85,000 \\ b. 72,00,000 \end{array} \right\}$	
21. Balkh .....	. . .	20,00,000					
22. Kashmir ...	. . .	37,50,000	28,59,750	3,50,000	57,47,509	35,05,000	57,47,734
23. Orissa .....	. . .	50,00,000	50,39,500	72,70,000	35,58,025	57,07,500	35,70,500
24. Rájmahál ...	. . .	. . .	. . .	. . .	. . .	1,00,50,000	
25. Telingána... (Haiderábád, Golconda.)	. . .	75,00,000	48,65,200	68,85,000	2,73,38,200	5,00,00,000	2,78,34,000
26. Bidar .....	. . .	. . .	. . .	. . .	1,32,68,558	. . .	93,24,359
27. Bájápúr.....	. . .	. . .	. . .	. . .	5,63,70,678	5,00,00,000	2,69,57,625
<hr/>							
Rupees, 14,19,09,576	22,00,00,000	26,74,39,702	22,59,35,500	35,64,14,308	38,62,46,802	30,17,96,859	

RECAPITULATION OF THE AMOUNT OF THE REVENUES OF THE MUGHAL EMPIRE AT VARIOUS PERIODS,
REJECTING ALL IMPERFECT RETURNS.

MUGHAL EMPERORS.		AUTHORITY.	Land Revenue.	Revenue from all sources.
1.	Akbar, A.D. 1593	Nizám-ud-dín Ahmad		
2.	" A.D. 1594	Abúl Fazl, MSS.	£ 16,574,388	£ 32,000,000
3.	" "	Official documents		
4.	" A.D. 1605	Indian authorities, quoted by De Laët	16,582,440	
5.	Jahángír, A.D. 1609-11	Captain W. Hawkins	17,450,000	
6.	" A.D. 1628	Abd ul Hamíd Láhórí	17,500,000	50,000,000
7.	Sháh Jahán, A.D. 1648-9	Ditto	22,000,000	
8.	Aurangzéb, A.D. 1655	Official documents	(Gross, 26,743,970 Nett, 24,056,114	
9.	" "	Later official documents	(Gross, 35,641,431 Nett, 34,505,890	
10.	" A.D. 1695	Genelli Careri		80,000,000
11.	" A.D. 1697	Mannucci (Catron)		38,719,400 × 2 = 77,438,800
12.	" A.D. 1707	Ramusio		30,179,692

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